N.B.: Although the male gender is used throughout this document, the position of Treasurer of the World Scout Committee may be held by a man or a woman.

1. Constitution

Article XIII 2. “The World Scout Committee shall be composed of the following members:

   c) “…A Treasurer, appointed by the World Scout Committee.”

Article XXIII 2. “All funds shall be deposited to the credit of the World Bureau and shall be disbursed by the Treasurer only in accordance with a budget approved and certified by the Committee.”

3. “An audited financial statement shall be submitted annually by the Treasurer to the members of the World Scout Committee and shall be sent to all Member Organisations.”

2. Conference Resolution 6/71

“Regional Treasurers. The Conference agrees that regional treasurers be appointed by the treasurer of the World Committee after consultation with the Regional Committee and directs the Regional Committees be advised that regional treasurers so appointed will be ex-officio members of the Regional Committee and that, if necessary, regional constitutions and/or by-laws be amended accordingly.”

3. The Duties of the Treasurer include the following:

   a. To ensure a proper supervision of the Bureau budget and accounting operations.

   b. To ensure a proper supervision and control of expenditure, and the provision of monthly reports to the Steering Committee pertaining thereto.

   c. To disburse the funds of the Bureau only in accordance with the approved budget, subject to emergency expenditure as provided for below.

   d. In conjunction with the Finance Committee to advise the World Scout Committee on the investment of Special Funds and current monies not immediately required.

   e. To co-operate with the Finance Committee in securing funds necessary to operate the approved budget.

   f. To authorise emergency expenditure not provided for in the budget, up to $10,000 for any one emergency without prior reference to the World Scout Committee, who shall, however, be immediately notified.

   g. To maintain of adequate cash resources, and report that to the WSC

   h. To ensure that the procedures of the WSBCO (mainly referring to the document “Rules on Financial Commitments”) are respected,
i. to ensure that the principle that all funds received must be deposited in appropriate bank accounts and properly recorded in the books is respected,

j. to ensure that appropriate procedure to properly record property (furniture and equipment) including examination, to ensure Regional Treasurers are being provided the monthly report of the region.

The World Treasurer, in co-operation with the Global Director, Finance and Administration of the World Scout Bureau Global Support Centre, will be particularly responsible for supervising, verifying and advising, on the preparation of periodic budgetary statements and accounts and the annual financial statements. To ensure Regional Treasurers are involved in the budgeting and audit process of Regions.

4. **General Guidelines**

To fulfil its duties a World Treasurer shall:

a. have ready access to all records, accounting and otherwise, kept by the Bureau Office,

b. feel free to check to ensure that all expenditure, including those for travels, is duly authorized by the budget and supported by appropriate vouchers, and is in line with the reimbursement policies.

c. ensure that regular reports on income, expenditure and cash flow are submitted to him by the Bureau so that he receives all necessary information.

d. be ready to investigate in depth anomalies or discrepancies brought to his attention or revealed by his enquiries,

e. remain impartial at all times and should report on his findings to the Steering Committee.

f. collaborate in monitoring the collection of world fees.

5. **Duration of mandate**

The mandate of the World Treasurer is renewable at each World Conference.

6. **Staff support**

The World Treasurer shall exercise his function in close cooperation with the Global Director, Administration and Finance.